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COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
FRANKFORT, KENTUCKY 40620

TO: Property Valuation Administrators
DATE: March 23, 2011
SUBJECT: Notice of Tax Roll Inspection Period

KRS 133.045 states in part:

“(1) The tax roll being prepared by the property valuation administrator for the current year shall be open for inspection in the property valuation administrator’s office for thirteen (13) days beginning on the first Monday in May of each year and shall be open for inspection for six (6) days each week one (1) of which shall be Saturday. In case of necessity, the Department of Revenue may order a reasonable extension of time for the inspection period of the tax roll or it may order that the inspection period be at a different time than that provided herein. However, the final day of the inspection period shall not be Saturday, Sunday, or a legal holiday.

“(2) The property valuation administrator shall cause to be published once during the week before the beginning of inspection period...the following information: (a) The fact that the tax roll is open for public inspection; (b) The dates of the inspection period; (c) The times available for public review of the tax roll; and (d) Instructions which provide details on the manner in which a taxpayer may file an appeal. ... The cost of such notice shall be paid by the fiscal court of the county. Such notice shall also be posted at the courthouse door....”

To assist you in complying with this law, the office is enclosing suggested wording for the notice. If you choose to use this wording, fill in the necessary blanks. If your inspection period is later than May 2, please change the dates accordingly.

It is the office’s interpretation that the property tax roll is opened during the period only for the purpose of giving each property owner an opportunity to inspect the tax roll. It may not be inspected without the supervision of the property valuation administrator or deputies.

To comply with the law, this year’s notice must be published in weekly issues not later than during the week of April 25; nor later than April 30 for daily issues.



David L. Gordon
Executive Director
Office of Property Valuation
Department of Revenue

**INSPECTION PERIOD
FOR THE PROPERTY TAX ASSESSMENT ROLL**

The _____ County real property tax roll will be opened for inspection from May 2 through May 16, 2011. Under the supervision of the property valuation administrator or one of the deputies, any person may inspect the tax roll.

This is the January 1, 2011, assessment on which state, county, and school taxes for 2011 will be due about September 15, 2011.

The tax roll is in the office of the property valuation administrator in the county courthouse and may be inspected between the hours _____ and _____.

Any taxpayer desiring to appeal an assessment on real property made by the PVA must first request a conference with the PVA or a designated deputy. The conference may be held prior to or during the inspection period.

Any taxpayer still aggrieved by an assessment on real property, after the conference with the PVA or designated deputy, may appeal to the county board of assessment appeals.

The taxpayer can appeal his assessment by filing in person or sending a letter or other written petition stating the reasons for appeal, identifying the property and stating the taxpayer's opinion of the fair cash value of the property.

The appeal must be filed with the county clerk's office no later than one work day following the conclusion of the inspection period.

A taxpayer failing to appeal to the county board of assessment appeals, or failing to appear before the board, either in person or by designated representative, will not be eligible to appeal directly to the Kentucky Board of Tax Appeals.

Appeals of personal property assessments shall not be made to the county board of assessment appeals. Personal property taxpayers shall be served notice under the provisions of KRS 132.450(4) and shall have the protest and appeal rights granted under the provisions of KRS 131.110.

The following steps should be taken when a taxpayer does not agree with the assessed value of personal property as determined by the property valuation administrator.

- (1) He must list under protest (for certification) what he believes to be the fair cash value of his property.
- (2) He must file a written protest directly with the Department of Revenue, Office of Property Valuation within 30 days from the date of the notice of assessment.
- (3) This protest must be in accordance with KRS 131.110
- (4) The final decision of the Department of Revenue may be appealed to the Kentucky Board of Tax Appeals.

Property Valuation Administrator

County